



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JAY B. RISING  
STATE TREASURER

**CALLED MEETING OF THE STATE TAX COMMISSION**

**PRESENT:** Robert H. Naftaly, Chair STC  
Robert R. Lupi, Member STC  
Douglas B. Roberts, Member STC

Dennis W. Platte, Executive Secretary  
Marie G. Medlock, Recording Secretary

**DATE OF MEETING:** May 3, 2004

**PLACE OF MEETING:** Department of Treasury  
Local Government Conference Room Large  
2<sup>nd</sup> Floor Treasury Building  
Lansing, MI

**TIME OF MEETING:** 9:00 A.M.

The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.

- Item 1. **Scheduled for 9:00 A.M.**  
Classification Appeal No. 03-024. Parcel No. 009-034-005-00 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.
- Item 2. **Scheduled for 9:15 A.M.**  
Classification Appeal No. 03-026. Parcel No. 005-036-000-2400-01 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.
- Item 3. **Scheduled for 9:30 A.M.**  
Classification Appeal No. 03-035 Parcel No. 2410-06-1102 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.

Item 4.       **Scheduled for 9:45 A.M.**

Classification Appeal No. 03-034 Parcel No. 23-070-024-200-090-00 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Commercial Real.

Item 5.       **Scheduled for 10:00 A.M.**

Classification Appeal No. 03-036 Parcel No. 003-011-012-00 It was moved by Roberts, supported by Naftaly, and approved to grant petitioner's request to change the current classification to Agricultural Real. Classification to change to: Agricultural Real. Mr. Lupi dissented.

Item 6.       **Scheduled for 10:15 A.M.**

Classification Appeal No. 03-042 Parcel No. 2312-22-2201 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.

Item 7.       **Scheduled for 10:30 A.M.**

Classification Appeal No. 03-049 Parcel No. 0079-00-250-0 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.

Item 8.       **Scheduled for 10:45 A.M.**

Classification Appeal No. 03-053 Parcel No. 2112-06-1101 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.

Item 9.       **Scheduled for 11:00 A.M.**

Classification Appeal No. 03-066 A Parcel No. 44-012-925-026-00 It was moved by Lupi, supported by Roberts, and unanimously approved to grant assessor's request to change the current classification to Residential Real. Classification to change to: Residential Real.

Item 10.      **Scheduled for 11:15 A.M.**

Classification Appeal No. 03-077 Parcel No. 80-16-031-011-00 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.

Item 11.     **Scheduled for 11:30 A.M.**

Classification Appeal No. 03-078 A Parcel No. 67-13-013-023-00 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real. The Commission admitted Taxpayer Exhibit 1.

Classification Appeal No. 03-078 B Parcel No. 67-13-011-002-00 It was moved by Roberts, supported by Naftaly, and approved to grant petitioner's request to change the current classification to Agricultural Real. Classification to change to: Agricultural Real. Mr. Lupi dissented. The Commission admitted Taxpayer Exhibit 2.

Item 12.     It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the minutes of April 14, 2004 as presented.

Item 13.     It was moved by Roberts, supported by Lupi, and unanimously approved that action on the proposed report to the Legislature regarding Brownfield Redevelopment Authorities as required by MCL 125.2666 be postponed.

Item 14.     It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Orders for the following petitions:

Petition 154-00-0984	Petition 154-00-1027
Petition 154-00-0987	Petition 154-00-1028
Petition 154-00-0991	Petition 154-00-1029
Petition 154-00-0992	Petition 154-00-1030
Petition 154-00-0993	Petition 154-00-1031
Petition 154-00-0996	Petition 154-00-1032
Petition 154-00-0997	Petition 154-00-1033
Petition 154-00-0998	Petition 154-00-1034
Petition 154-00-1009	Petition 154-00-1035
Petition 154-00-1010	Petition 154-00-1037
Petition 154-00-1014	Petition 154-00-1038
Petition 154-00-1015	Petition 154-01-1400
Petition 154-00-1016	Petition 154-01-1401
Petition 154-00-1017	Petition 154-01-1402
Petition 154-00-1019	Petition 154-01-1410
Petition 154-00-1021	Petition 154-01-1413
Petition 154-00-1022	Petition 154-01-1414
Petition 154-00-1023	Petition 154-01-1435
Petition 154-00-1024	Petition 154-01-1436
Petition 154-00-1025	Petition 154-01-1446
Petition 154-00-1026	

- Item 15. Proposed procedures for processing section 154 appeals were discussed by PTD staff Timothy Schnelle and Gail Mitchell. The Commission adopted the following recommendations of staff:
- 1) MCL 211.154 matters will be scheduled at least 60 days prior to the meeting date at which the matters are to be considered. The first matters scheduled under this new process will be for the STC Meeting on August 2, 2004.
  - 2) The current process will continue to be used to schedule matters for the meetings occurring prior to August 2, 2004.
  - 3) Postponements will be permitted "for cause" only and requests must be made within 20 days after the date of the mailing of the meeting notice, unless an emergency occurs that prevents the making of a timely request. Staff is authorized to rule on requests for postponement but the rulings are subject to review by the Commission at the request of a party to the proceedings.
  - 4) Notification of the postponement policy review will be included with all notices relating to the meeting.
  - 5) Dismissals due to lack of jurisdiction may be made administratively by Staff at their discretion, but a letter informing the parties of such dismissals will offer an opportunity to appear before the Commission, if the parties disagree with the initial Staff determination. Such opportunity to appear will be conditioned on a written request being made within 30 days of the date of the Staff letter.
- Item 16. It was moved by Roberts, supported by Lupi, and unanimously approved the listed MCL 211.54 notifications of omitted or incorrectly reported property concurred in by both the assessing officer and the owner.
- Item 17. It was moved by Roberts, supported by Lupi, and unanimously approved to postpone.
- Item 18. It was moved by Roberts, supported by Lupi, and unanimously approved to postpone.

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It was moved by Lupi, supported by Roberts, and unanimously approved to adjourn the meeting at 1:15 P.M.

**DATED TYPED:**                    **May 5, 2004**

**DATE APPROVED:**            **May 10, 2004**

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**Robert H. Naftaly, Chair,  
State Tax Commission**

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**Robert R. Lupi, Member,  
State Tax Commission**

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**Douglas B. Roberts, Member,  
State Tax Commission**